



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: December 18, 2007

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2008 First Quarter Review

RECOMMENDATION: That Council accept the Fiscal Year 2008 Interim Financial Statements for the Three Months Ended September 30, 2007.

DISCUSSION:

Each month, the Finance Department submits interim financial statements to Council, which show the progress of revenues and expenditures, in relation to budget, for each of the City's funds (Attachment 2). Each quarter, the interim financial statements are expanded to include a detailed narrative analysis of the General Fund and enterprise funds (see Attachment 1).

This report covers the first three months of the fiscal year, and while it is premature to make any projections for the year, revenues and expenditures appear to be within expectations; most of the expenditure variances are timing differences that will diminish throughout the year. Variances are discussed in Attachment 1.

ATTACHMENTS:

1. Interim Financial Statements (Narrative Analysis)
2. Interim Statement of Revenues and Expenditures – Summary by Fund

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SUBMITTED BY: Robert D. Peirson, Finance Director

APPROVED BY: City Administrator's Office

REVIEWED BY: _____ Finance _____ Attorney

Agenda Item No. _____

***Fiscal Year 2008 Interim Financial Statements
For the Three Months Ended September 30, 2007 (25% of Year Elapsed)***

General Fund Revenues

The table below summarizes General Fund revenues for the three months ended September 30, 2007. For interim financial statement purposes, revenues are reported on the cash basis (i.e. when they are received). The table below includes the budgeted totals as well as the year-to-date (YTD) budget, which for tax revenues and franchise fees has been seasonally adjusted based on a 3-year average of collections through the same period. Because tax revenues are not collected evenly throughout the year, adjusting the year-to-date budget to reflect the unique collection pattern of each tax revenue enables a more meaningful comparison to year-to-date results as shown in the Year-to-Date Actual column. For all other revenues, the Year-to-Date Budget column represents 25% (3 months out of the 12 elapsed) of the annual budget column. Unlike tax revenues, these revenues tend to be collected more evenly during the year.

<p style="text-align: center;">Summary of Revenues For the Three Months Ended September 30, 2007 GENERAL FUND</p>								
	Current Year Analysis					3-Year Average Bench- mark	Prior Year Analysis	
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent Rec'd		Prior Year YTD Actual	Variance Prior Yr To Current Yr
Sales & Use Tax	\$ 21,189,900	\$ 4,235,861	\$ 4,090,303	\$ (145,558)	19.30%	19.99%	\$ 3,868,467	5.7%
Property Tax	21,985,200	-	-	-	0.00%	0.00%	-	0.0%
UUT	6,846,800	1,703,484	1,699,604	(3,880)	24.82%	24.88%	1,654,143	2.7%
TOT	13,581,500	4,574,249	4,508,665	(65,584)	33.20%	33.68%	4,347,973	3.7%
Bus License	2,296,000	378,610	343,523	(35,087)	14.96%	16.49%	355,709	-3.4%
Prop Trans Tax	500,000	151,450	182,649	31,199	36.53%	30.29%	163,302	11.8%
Total Taxes	66,399,400	11,043,654	10,824,744	(218,910)	16.30%	16.63%	10,389,594	4.2%
License & Permits	128,995	32,249	34,304	2,055	26.59%	25.00%	27,110	26.5%
Fines & Forfeitures	3,228,937	807,234	618,903	(188,331)	19.17%	25.00%	625,468	-1.0%
Franchise Fee	2,968,600	664,373	691,269	26,896	23.29%	22.38%	663,251	4.2%
Use of Money & Property	1,978,395	494,599	665,594	170,995	33.64%	25.00%	535,515	24.3%
Intergovernmental	1,117,631	279,408	603,249	323,841	53.98%	25.00%	468,339	28.8%
Fee & Charges	18,736,319	4,684,080	4,624,349	(59,731)	24.68%	25.00%	4,528,178	2.1%
Miscellaneous	10,527,098	2,631,775	2,149,312	(482,463)	20.42%	25.00%	2,124,862	1.2%
Total Other	38,685,975	9,593,716	9,386,980	(206,736)	24.26%	25.00%	8,972,723	
Total Revenues	\$ 105,085,375	\$ 20,637,371	\$ 20,211,724	\$ (425,647)	19.23%	19.64%	\$ 19,362,317	4.4%

* YTD Budget for Taxes is calculated based on a 3-year average of collections for each revenue source; for all other revenues, YTD Budget is calculated on a straight-line basis based on the number of months elapsed.

After only three months of activity, it is generally difficult to draw any meaningful conclusions regarding where revenues might end the year. However, it can be useful to at least identify unusual trends that we may want to monitor more closely. Some of the major revenues are discussed below.

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Sales and Use Taxes

Sales tax revenue is slightly below the YTD budget at the end of the first quarter. It is, however, virtually impossible to project sales tax revenue at this point in the fiscal year because of the lag in the State's reporting of actual sales tax revenue. As of September 30th, the only actual sales tax revenue we have received is the small clean-up payment for the quarter ended June 30th. The rest of the sales tax revenue represents advances paid by the State. The State will be reporting on the quarter ended September 30th sometime during the week of December 17th.

Property Tax

Property taxes are due in December and April of each year. We do not usually receive any payments until after the first quarter, when we receive minimal payments from the County. The majority of the revenue is received after the December installments are due. The City did not receive any property tax payments in the first three months of this year. However, based on information received from the County, and the better than expected performance in fiscal year 2007, it appears that, despite the current turmoil in the real estate market, property tax revenues will exceed budget this year.

Utility Users Tax

Utility users tax (UUT) is a 6% tax applied to utilities, including water, cable television, telephone, electricity, and natural gas. By ordinance, 50% of all UUT revenues are restricted for streets maintenance and capital, and they are reported directly in the Streets Fund. The \$1.7 million first quarter revenue is very slightly below the year-to-date budget and is 2.7% ahead of prior year revenues for the same period. At this early point in the fiscal year, UUT revenue is expected to meet or exceed budget at year end.

Transient Occupancy Tax

TOT revenue is generally a good and timely measure of local economic conditions. TOT revenue is budgeted at \$13.6 million for the year, a \$598,000 increase from the prior year actual. Collections through September 30th totaled \$4.5 million which was \$65,584 below the year-to-date budget. Although it is still too early to make solid projections for the year, revenues are up a very modest 3.7% from the first quarter of the prior year and there is definitely cause for concern as we need to grow over 5% to make budget.

Use of Money & Property

The City's yield on investments has been increasing and is tracking well ahead of budget. This revenue is approximately \$171,000 ahead of the year-to-date budget and up 24% from the first quarter of the prior year. Although the interest rate environment is still unsettled with continued rate cutting by the Federal Reserve, we do expect to exceed budget.

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For the Three Months Ended September 30, 2007 (25% of Year Elapsed)***

Intergovernmental

Intergovernmental revenue is ahead of the year-to-date budget due primarily to mutual aid reimbursements received by the Fire Department. The Fire Department provides mutual aid assistance as needed throughout the state and is reimbursed for the costs, plus an overhead. These revenues more than offset the extra costs associated with providing the assistance.

General Fund Expenditures

The table below summarizes the General Fund budget and year-to-date expenditures through September 30, 2007. The Annual Budget column represents the amended budget, which includes appropriation carryovers from the prior year, as well as any supplemental appropriations approved by Council in the current year.

As shown below, a year-to-date budget (labeled "YTD Budget") column is included. This represents 25% of the annual budget to coincide with 3 out of 12 months in the fiscal year having elapsed. Unlike revenues, where the collection rate during the year is often seasonally affected, most expenditures tend to be incurred fairly evenly throughout the year.

As shown in the table below, the amended annual budget totaled \$106.6 million, and the year-to-date budget is calculated at \$26.6 million (25%). Actual expenditures of \$25.5 million resulted in a favorable variance of \$1.1 million (1.1%).

SUMMARY OF EXPENDITURES GENERAL FUND For the Three Months Ended September 30, 2007					
Department	Annual Budget	YTD Budget	YTD Actual	Variance Favorable (Unfavorable)	
				\$	%
Mayor & Council	\$ 862,001	215,500	\$ 177,108	\$ 38,392	4.5%
City Attorney	2,203,476	550,869	469,834	81,035	3.7%
City Administrator	2,241,360	560,340	481,743	78,597	3.5%
Administrative Svs.	2,480,806	620,202	470,539	149,663	6.0%
Finance	5,052,539	1,263,135	1,020,579	242,556	4.8%
Police	32,437,456	8,109,364	7,546,712	562,652	1.7%
Fire	19,157,234	4,789,309	5,174,197	(384,889)	-2.0%
Public Works	7,053,925	1,763,481	1,393,889	369,592	5.2%
Parks & Recreation	15,339,484	3,834,871	3,989,606	(154,735)	-1.0%
Library	4,649,994	1,162,499	990,436	172,063	3.7%
Community Dev.	11,094,960	2,773,740	2,245,387	528,353	4.8%
Non-Departmental	4,079,109	1,019,777	1,571,434	(551,657)	-13.5%
Total	<u>\$ 106,652,344</u>	<u>\$ 26,663,086</u>	<u>\$ 25,531,464</u>	<u>\$ 1,131,622</u>	1.1%

As of September 30th, three departments had exceeded their YTD budget. The Fire Department is over the YTD budget due to the number of requests for mutual aid assistance to fight several fires in the first quarter. As noted in the revenue section, the City receives mutual aid revenue

***Fiscal Year 2008 Interim Financial Statements
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to offset the additional costs of providing mutual aid assistance. Fire Department expenditures will be monitored throughout the year to determine if additional appropriations will be needed to cover these costs. If that becomes necessary, the additional appropriations can be covered by the offsetting mutual aid reimbursement revenue. It is not unusual for Parks and Recreation expenditures to exceed the year-to-date budget for the first quarter because, unlike many departments, there expenditures do tend to be seasonal in nature with the summer camp programs. Non-departmental expenditures also usually exceed the year-to-date budget at September 30 because of: 1) debt service payments that are not made ratably throughout the year; and 2) Fiesta and 4th of July, two of the year's largest community events, occur in the first quarter.

Enterprise Fund Revenues

Unlike the General Fund, which relies primarily on taxes to subsidize programs and services, Enterprise Fund operations are financed from user fees. The table below summarizes Enterprise Fund revenues through September 30, 2007, with a comparison to budget and prior year. Note that the "YTD Budget" column has been calculated based on a 3-year average collection rate through September 30th. This rate, which is shown as a percentage in the "3 Year Average Rec'd" column, has been applied to the annual budget amount to arrive at the Year-to-Date Budget. This approach is used in recognition that enterprise fund revenues, like General Fund tax revenues, are seasonally affected and are not necessarily received evenly throughout the year. Therefore, adjusting the budget for seasonal variations allows for a more meaningful comparison to year-to-date revenues.

<p style="text-align: center;">SUMMARY OF REVENUES Three Months Ended September 30, 2007 ENTERPRISE FUNDS</p>								
	Current Year Analysis						Prior Year Analysis	
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent Rec'd	3 Year Average Rec'd	YTD Actual	% Variance
Water	\$ 31,250,991	\$ 9,319,046	\$ 10,074,914	\$ 755,868	32.24%	29.82%	\$ 8,588,051	17.31%
Wastewater	13,550,500	3,685,736	3,784,687	98,951	27.93%	27.20%	3,464,475	9.24%
Downtown Parking	7,276,420	1,731,788	1,739,639	7,851	23.91%	23.80%	1,678,500	3.64%
Airport	13,152,229	3,301,209	3,280,766	(20,443)	24.94%	25.10%	3,197,151	2.62%
Golf	2,423,900	718,202	657,329	(60,873)	27.12%	29.63%	643,079	2.22%
Waterfront	11,355,775	3,173,939	3,304,200	130,261	29.10%	27.95%	3,158,716	4.61%
<p>* The YTD Budget column has been calculated based on a 3-year average collection rate through September 30, which has been applied to the annual budget.</p>								

As shown above, only the Airport and Golf fund revenues fell short of the 3-year average collection rate through September 30, 2007 and neither of those shortages is considered material. Some of the larger variances are discussed below.

***Fiscal Year 2008 Interim Financial Statements
For the Three Months Ended September 30, 2007 (25% of Year Elapsed)***

Water Fund

Of the \$31.2 million in budgeted Water Fund revenue this year, approximately \$27.5 million (88%) is derived from charges for metered service. As such, revenues are significantly impacted by both metered rates and consumption. Water Fund revenue was ahead of the year-to-date as of September 30th by more than \$750,000. This significant variance is due primarily to metered water sales exceeding the seasonally adjusted budget. As of September 30th, almost 32.5% of the annual revenue budget for metered sales had been received. This is materially higher than the 3-year average of 29.8% for the first quarter. In addition, investment income had reached 35% of the annual budget after 25% of the fiscal year.

Wastewater Fund

First quarter Wastewater Fund revenue was right in line with the budget with a minor favorable variance of \$99,000 compared to the seasonally-adjusted year-to-date budget. The favorable variance can be tied to the increase in metered water sales as wastewater charges are based on water charges.

Downtown Parking

Downtown Parking revenues were right on the year-to-date budget target with an immaterial \$7,900 favorable variance over the seasonally adjusted year-to-date budget.

Enterprise Fund Expenses

Enterprise fund expenses through September 30, 2007, with a comparison to budget and prior year actual, are summarized in the table below. The column labeled "YTD Budget" represents 25% of the annual budget column. Although many expenses tend to be incurred fairly evenly throughout the year, there are some notable expenses that do not occur evenly during the year. These expenses, such as debt service and capital projects, can create significant temporary

<p style="text-align: center;">SUMMARY OF EXPENSES Three Months Ended September 30, 2007 ENTERPRISE FUNDS</p>							
	Current Year Analysis					Prior Year Analysis	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance	YTD Percent Exp	YTD Actual	% Variance
Water	\$ 33,620,463	\$ 8,405,116	\$ 7,857,725	\$ 547,391	23.37%	\$ 6,681,054	-17.61%
Wastewater	14,523,156	3,630,789	2,877,312	753,477	19.81%	2,187,043	-31.56%
Downtown Parking	10,216,079	2,554,020	1,529,403	1,024,617	14.97%	1,331,572	-14.86%
Airport	15,634,062	3,908,516	3,952,849	(44,334)	25.28%	2,585,927	-52.86%
Golf	3,201,062	800,266	594,148	206,118	18.56%	654,229	9.18%
Waterfront	14,022,177	3,505,544	2,883,910	621,634	20.57%	2,299,599	-25.41%

*Fiscal Year 2008 Interim Financial Statements
For the Three Months Ended September 30, 2007 (25% of Year Elapsed)*

variances from the YTD budget during the year. These variances are lessened as more time elapses during the year.

The table does not include outstanding encumbrances as of September 30, 2007, as their inclusion would significantly distort the analysis after just three months. Outstanding encumbrances include appropriations that were carried forward from prior year as part of the appropriation carryovers.

All enterprise fund expenses, except the Airport Fund, are under the year-to-date budget amounts at September 30, 2007 and the Airport Fund is just 1% over.

The following discussion highlights some of the more significant expense variances of the enterprise funds, in relation to budget or prior year.

Water Fund

Water Fund expenses are \$547,391 (6.5%) below the year-to-date budget and almost \$1.2 million above the same period in the prior year. The fund has approximately \$250,000 savings from budgeted salary and benefit costs due primarily to the timing of pay periods. The remainder of the budget variance is due primarily the result of the timing of the fund's semi-annual debt service payments which are not due during the first quarter:

Wastewater Fund

Wastewater Fund expenses are \$750,000 (20.8%) below the year-to-date budget and \$690,000 above prior year expenses for the period. The primary reasons for the budget variance are: 1) Debt service does not occur ratably throughout the year. At September 30, none of the \$1.3 million debt service line item had been expended. 2) \$121,000 of the budget variance is attributable to salaries and benefits. As noted above, this is primarily due to the timing of pay periods. 3) Approximately \$360,000 of the budget variance is due to supplies and services savings which are variable in nature and are spent as needed and not necessarily expended ratably throughout the year.

Downtown Parking Fund

Downtown Parking Fund expenses are \$1 million (40%) below the year-to-date budget at September 30. This significant variance is due almost entirely to the fact that virtually none of the \$3.6 million capital budget has been spent. There are other minor variances in salary and benefits as well supplies and services.

Airport Fund

Airport Fund expenses are \$44,000 (1.1%) over the year-to-date budget at September 30. This is virtually right on the budgeted amount and there are no material variances to report.

Waterfront Fund

Waterfront Fund expenses are \$621,000 (17.7%) under the year-to-date budget at September 30. Approximately \$276,000 of the variance is due to the timing of the semi-annual debt service

Fiscal Year 2008 Interim Financial Statements
For the Three Months Ended September 30, 2007 (25% of Year Elapsed)

payments. Salaries and wages are under the year-to-date budget by approximately \$127,000 because of the timing of payrolls as noted above. Another \$163,000 in savings is from supplies and services which are not always spent evenly through the year. These costs are variable in nature and are expended as needed throughout the year.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	105,085,375	20,211,724	-	84,873,651	19.2%
Expenditures	106,652,342	25,531,464	3,097,516	78,023,362	26.8%
<i>Addition to / (use of) reserves</i>	<u>(1,566,967)</u>	<u>(5,319,741)</u>	<u>(3,097,516)</u>		
WATER OPERATING FUND					
Revenue	31,250,991	10,074,914	-	21,176,077	32.2%
Expenditures	33,620,463	7,857,725	1,856,875	23,905,863	28.9%
<i>Addition to / (use of) reserves</i>	<u>(2,369,472)</u>	<u>2,217,189</u>	<u>(1,856,875)</u>		
WASTEWATER OPERATING FUND					
Revenue	13,550,500	3,784,687	-	9,765,813	27.9%
Expenditures	14,583,156	2,877,312	1,487,378	10,218,465	29.9%
<i>Addition to / (use of) reserves</i>	<u>(1,032,656)</u>	<u>907,375</u>	<u>(1,487,378)</u>		
DOWNTOWN PARKING					
Revenue	7,276,420	1,739,639	-	5,536,781	23.9%
Expenditures	10,216,079	1,529,403	1,235,839	7,450,837	27.1%
<i>Addition to / (use of) reserves</i>	<u>(2,939,659)</u>	<u>210,235</u>	<u>(1,235,839)</u>		
AIRPORT OPERATING FUND					
Revenue	13,152,229	3,280,766	-	9,871,463	24.9%
Expenditures	15,634,062	3,952,849	1,016,079	10,665,134	31.8%
<i>Addition to / (use of) reserves</i>	<u>(2,481,833)</u>	<u>(672,083)</u>	<u>(1,016,079)</u>		
GOLF COURSE FUND					
Revenue	2,423,900	657,329	-	1,766,572	27.1%
Expenditures	3,201,062	594,148	254,287	2,352,627	26.5%
<i>Addition to / (use of) reserves</i>	<u>(777,162)</u>	<u>63,181</u>	<u>(254,287)</u>		
INTRA-CITY SERVICE FUND					
Revenue	7,925,226	2,097,344	-	5,827,882	26.5%
Expenditures	8,133,123	1,615,947	1,229,229	5,287,947	35.0%
<i>Addition to / (use of) reserves</i>	<u>(207,897)</u>	<u>481,397</u>	<u>(1,229,229)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
VEHICLE CAPITAL FUND					
Revenue	2,516,931	666,278	-	1,850,653	26.5%
Expenditures	3,557,256	94,017	1,129,194	2,334,045	34.4%
<i>Addition to / (use of) reserves</i>	<u>(1,040,325)</u>	<u>572,261</u>	<u>(1,129,194)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,993,885	1,560,325	-	4,433,560	26.0%
Expenditures	6,881,233	1,271,255	383,240	5,226,738	24.0%
<i>Addition to / (use of) reserves</i>	<u>(887,348)</u>	<u>289,070</u>	<u>(383,240)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,445,086	611,272	-	1,833,814	25.0%
Expenditures	2,608,470	595,941	223,489	1,789,040	31.4%
<i>Addition to / (use of) reserves</i>	<u>(163,384)</u>	<u>15,330</u>	<u>(223,489)</u>		
WATERFRONT FUND					
Revenue	11,355,775	3,304,200	-	8,051,575	29.1%
Expenditures	14,022,177	2,883,910	878,455	10,259,812	26.8%
<i>Addition to / (use of) reserves</i>	<u>(2,666,402)</u>	<u>420,290</u>	<u>(878,455)</u>		
TOTAL FOR ALL FUNDS					
Revenue	202,976,318	47,988,477	-	154,987,841	23.6%
Expenditures	219,109,424	48,803,971	12,791,581	157,513,871	28.1%
<i>Addition to / (use of) reserves</i>	<u>(16,133,106)</u>	<u>(815,495)</u>	<u>(12,791,581)</u>		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,189,900	4,090,303	17,099,597	19.3%	3,868,467
Property Taxes	21,985,200	-	21,985,200	0.0%	-
Utility Users Tax	6,846,800	1,699,604	5,147,196	24.8%	1,654,143
Transient Occupancy Tax	13,581,500	4,508,665	9,072,835	33.2%	4,347,973
Franchise Fees	2,968,600	691,269	2,277,331	23.3%	663,251
Business License	2,296,000	343,523	1,952,477	15.0%	355,709
Real Property Transfer Tax	500,000	182,649	317,351	36.5%	163,302
<i>Total</i>	<u>69,368,000</u>	<u>11,516,013</u>	<u>57,851,987</u>	<u>16.6%</u>	<u>11,052,845</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	34,304	94,691	26.6%	27,110
<i>Total</i>	<u>128,995</u>	<u>34,304</u>	<u>94,691</u>	<u>26.6%</u>	<u>27,110</u>
FINES & FORFEITURES					
Parking Violations	2,883,937	538,225	2,345,712	18.7%	561,751
Library Fines	145,000	33,857	111,143	23.3%	34,937
Municipal Court Fines	200,000	46,820	153,180	23.4%	28,779
<i>Total</i>	<u>3,228,937</u>	<u>618,903</u>	<u>2,610,034</u>	<u>19.2%</u>	<u>625,468</u>
USE OF MONEY & PROPERTY					
Investment Income	1,551,355	556,102	995,253	35.8%	423,006
Rents & Concessions	427,040	109,492	317,548	25.6%	112,509
<i>Total</i>	<u>1,978,395</u>	<u>665,594</u>	<u>1,312,801</u>	<u>33.6%</u>	<u>535,515</u>
INTERGOVERNMENTAL					
Grants	484,131	473,700	10,431	97.8%	208,998
Vehicle License Fees	633,500	129,549	503,951	20.4%	259,341
<i>Total</i>	<u>1,117,631</u>	<u>603,249</u>	<u>514,382</u>	<u>54.0%</u>	<u>468,339</u>
FEES & SERVICE CHARGES					
Finance	845,358	194,955	650,403	23.1%	204,236
Community Development	5,383,430	1,315,218	4,068,212	24.4%	1,147,900
Recreation	2,284,775	651,729	1,633,046	28.5%	582,024
Public Safety	402,231	65,156	337,075	16.2%	81,090
Public Works	4,236,887	1,148,494	3,088,393	27.1%	982,893
Library	703,233	26,854	676,379	3.8%	317,281
Reimbursements	4,880,405	1,221,943	3,658,462	25.0%	1,212,754
<i>Total</i>	<u>18,736,319</u>	<u>4,624,349</u>	<u>14,111,970</u>	<u>24.7%</u>	<u>4,528,178</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,108,847	416,761	692,086	37.6%	239,103
Indirect Allocations	6,204,531	1,631,384	4,573,147	26.3%	1,660,050
Operating Transfers-In	3,213,720	101,167	3,112,553	3.1%	225,709
<i>Total</i>	<u>10,527,098</u>	<u>2,149,312</u>	<u>8,377,786</u>	<u>20.4%</u>	<u>2,124,862</u>
TOTAL REVENUES	<u>105,085,375</u>	<u>20,211,724</u>	<u>84,873,651</u>	<u>19.2%</u>	<u>19,362,317</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	862,001	177,108	234	684,659	20.6%	
<i>Total</i>	862,001	177,108	234	684,659	20.6%	182,641
<u>City Attorney</u>						
CITY ATTORNEY	2,203,476	469,834	26,511	1,707,132	22.5%	
<i>Total</i>	2,203,476	469,834	26,511	1,707,132	22.5%	476,636
<u>Administration</u>						
CITY ADMINISTRATOR	1,415,020	293,288	9,742	1,111,989	21.4%	
LABOR RELATIONS	280,505	57,018	33,851	189,636	32.4%	
CITY TV	545,835	131,437	63,678	350,720	35.7%	
<i>Total</i>	2,241,360	481,743	107,271	1,652,345	26.3%	450,273
<u>Administrative Services</u>						
CITY CLERK	913,107	173,096	206,142	533,869	41.5%	
HUMAN RESOURCES	1,508,353	295,083	54,478	1,158,792	23.2%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	2,359	-	56,986	4.0%	
<i>Total</i>	2,480,806	470,539	262,620	1,747,647	29.6%	399,420
<u>Finance</u>						
ADMINISTRATION	749,892	171,221	7,013	571,659	23.8%	
TREASURY	420,828	63,460	-	357,368	15.1%	
CASHIERING & COLLECTION	429,279	101,862	-	327,417	23.7%	
LICENSES & PERMITS	500,380	94,236	2,865	403,279	19.4%	
BUDGET MANAGEMENT	431,479	69,100	-	362,379	16.0%	
ACCOUNTING	537,610	84,574	44,700	408,336	24.0%	
PAYROLL	273,379	60,304	8,464	204,611	25.2%	
ACCOUNTS PAYABLE	209,611	47,603	-	162,008	22.7%	
CITY BILLING & CUSTOMER SERVICE	554,488	115,049	11,722	427,717	22.9%	
PURCHASING	653,292	143,555	1,954	507,784	22.3%	
CENTRAL STORES	193,680	47,955	-	145,724	24.8%	
MAIL SERVICES	98,622	21,661	9,502	67,459	31.6%	
<i>Total</i>	5,052,539	1,020,579	86,219	3,945,741	21.9%	1,166,006
TOTAL GENERAL GOVERNMENT	12,840,182	2,619,803	482,855	9,737,524	24.2%	2,674,977
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	927,930	207,573	-	720,357	22.4%	
SUPPORT SERVICES	589,376	123,487	6,402	459,487	22.0%	
RECORDS	1,470,452	296,686	14,247	1,159,520	21.1%	
ADMIN DIV MGMT	1,024,052	268,311	35,010	720,730	29.6%	
COMMUNITY SVCS	90,482	20,432	-	70,050	22.6%	
PROPERTY ROOM	153,380	59,955	694	92,731	39.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	444,748	89,079	1,205	354,464	20.3%	
RANGE	1,133,281	284,163	19,454	829,664	26.8%	
BEAT COORDINATORS	944,231	183,182	-	761,049	19.4%	
INFORMATION TECHNOLOGY	1,392,312	187,078	332,824	872,410	37.3%	
INVESTIGATIVE DIVISION	4,490,777	1,012,292	9,062	3,469,422	22.7%	
CRIME LAB	212,838	53,592	-	159,246	25.2%	
PATROL DIVISION	12,230,509	2,815,997	182,631	9,231,881	24.5%	
TRAFFIC	1,160,734	244,087	1,409	915,238	21.2%	
SPECIAL EVENTS	848,569	566,871	-	281,698	66.8%	
TACTICAL PATROL FORCE	948,375	207,111	-	741,264	21.8%	
STREET SWEEPING ENFORCEMENT	249,887	55,391	-	194,496	22.2%	
NIGHT LIFE ENFORCEMENT	418,940	87,690	-	331,250	20.9%	
PARKING ENFORCEMENT	987,533	201,092	6,660	779,781	21.0%	
CCC	2,252,839	485,249	20	1,767,570	21.5%	
ANIMAL CONTROL	466,210	97,395	-	368,815	20.9%	
<i>Total</i>	<u>32,437,456</u>	<u>7,546,712</u>	<u>609,619</u>	<u>24,281,125</u>	25.1%	<u>6,906,711</u>
<u>Fire</u>						
ADMINISTRATION	817,903	255,727	3,693	558,484	31.7%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	58,407	9,649	279,142	19.6%	
PREVENTION	1,260,166	247,064	9,210	1,003,892	20.3%	
WILDLAND FIRE MITIGATION PROGRAM	179,969	35,500	17,150	127,319	29.3%	
OPERATIONS	15,091,395	4,234,463	171,113	10,685,820	29.2%	
ARFF	1,460,602	343,037	-	1,117,565	23.5%	
<i>Total</i>	<u>19,157,234</u>	<u>5,174,197</u>	<u>210,814</u>	<u>13,772,222</u>	28.1%	<u>4,695,758</u>
TOTAL PUBLIC SAFETY	<u>51,594,689</u>	<u>12,720,909</u>	<u>820,433</u>	<u>38,053,347</u>	26.2%	<u>11,602,469</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	898,666	183,139	13,859	701,668	21.9%	
ENGINEERING SVCS	4,158,224	810,808	120,054	3,227,362	22.4%	
PUBLIC RT OF WAY MGMT	1,414,900	310,162	55,601	1,049,137	25.9%	
ENVIRONMENTAL PROGRAMS	582,135	89,780	103,502	388,853	33.2%	
<i>Total</i>	<u>7,053,925</u>	<u>1,393,889</u>	<u>293,016</u>	<u>5,367,020</u>	23.9%	<u>1,300,702</u>
TOTAL PUBLIC WORKS	<u>7,053,925</u>	<u>1,393,889</u>	<u>293,016</u>	<u>5,367,020</u>	23.9%	<u>1,300,702</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	448,128	124,484	-	323,644	27.8%	
FACILITIES	451,134	108,746	5,313	337,075	25.3%	
CULTURAL ARTS	545,026	153,024	31,280	360,721	33.8%	
YOUTH ACTIVITIES	783,352	383,737	7,676	391,939	50.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
TEEN PROGRAMS	385,422	93,378	9,721	282,323	26.7%	
SR CITIZENS	820,095	195,165	6,507	618,423	24.6%	
AQUATICS	1,192,284	455,925	52,483	683,876	42.6%	
SPORTS	425,195	90,400	4,361	330,434	22.3%	
TENNIS	301,166	83,281	280	217,605	27.7%	
WESTSIDE CENTER	1,027,843	237,038	8,311	782,494	23.9%	
ADMINISTRATION	531,410	130,363	-	401,047	24.5%	
PROJECT MANAGEMENT TEAM	358,457	83,452	-	275,005	23.3%	
BUSINESS SERVICES	589,656	113,344	136,415	339,898	42.4%	
FACILITY & PROJECT MGT	1,145,648	359,877	4,245	781,526	31.8%	
GROUND MANAGEMENT	4,825,795	1,105,883	346,331	3,373,581	30.1%	
FORESTRY	1,340,589	232,963	74,185	1,033,442	22.9%	
BEACH MAINTENANCE	168,095	32,681	14,548	120,866	28.1%	
CHASE PALM PARK	187	5,863	2,572	(8,248)	4503.6%	
<i>Total</i>	<u>15,339,484</u>	<u>3,989,606</u>	<u>704,227</u>	<u>10,645,650</u>	30.6%	<u>3,569,309</u>
<u>Library</u>						
ADMINISTRATION	471,107	108,706	-	362,401	23.1%	
PUBLIC SERVICES	2,475,467	537,581	8,779	1,929,107	22.1%	
SUPPORT SERVICES	1,703,420	344,150	144,013	1,215,258	28.7%	
<i>Total</i>	<u>4,649,994</u>	<u>990,436</u>	<u>152,792</u>	<u>3,506,766</u>	24.6%	<u>1,065,541</u>
TOTAL COMMUNITY SERVICES	<u>19,989,478</u>	<u>4,980,042</u>	<u>857,019</u>	<u>14,152,416</u>	29.2%	<u>4,634,850</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	495,483	112,545	799	382,140	22.9%	
ECON DEV	90,476	17,961	5,434	67,081	25.9%	
EXCELNCE IN CUST SVC FOR LAND USE	596,647	-	-	596,647	0.0%	
HUMAN SVCS	787,349	169,566	483,119	134,665	82.9%	
RDA	695,095	150,949	-	544,147	21.7%	
RDA HSG DEV	627,697	137,223	-	490,474	21.9%	
LR PLANNING/STUDIES	797,840	180,305	13,109	604,425	24.2%	
DEV & DESIGN REVIEW	1,479,338	281,475	59,056	1,138,808	23.0%	
ZONING	1,250,924	253,559	14,295	983,070	21.4%	
DESIGN REV & HIST PRESERVATN	1,095,463	224,565	6,179	864,719	21.1%	
BLDG PERMITS	1,197,440	279,974	413	917,053	23.4%	
RECORDS & ARCHIVES	580,873	135,141	8,537	437,195	24.7%	
PLAN CK & COUNTER SRV	1,400,335	302,125	53,252	1,044,958	25.4%	
<i>Total</i>	<u>11,094,960</u>	<u>2,245,387</u>	<u>644,193</u>	<u>8,205,380</u>	26.0%	<u>2,119,054</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,094,960</u>	<u>2,245,387</u>	<u>644,193</u>	<u>8,205,380</u>	26.0%	<u>2,119,054</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,749,330	585,075	-	1,164,255	33.4%	
SPECIAL PROJECTS	46,498	32,388	-	14,110	69.7%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	279,827	-	76,118	78.6%	
CAPITAL OUTLAY TRANSFER	1,836,076	637,725	-	1,198,351	34.7%	
APPROP. RESERVE	42,840	-	-	42,840	0.0%	
<i>Total</i>	<u>4,079,109</u>	<u>1,571,434</u>	<u>-</u>	<u>2,507,675</u>	38.5%	<u>1,218,731</u>
TOTAL NON-DEPARTMENTAL	<u>4,079,109</u>	<u>1,571,434</u>	<u>-</u>	<u>2,507,675</u>	38.5%	<u>1,218,731</u>
TOTAL EXPENDITURES	<u>106,652,342</u>	<u>25,531,464</u>	<u>3,097,516</u>	<u>78,023,362</u>	26.8%	<u>23,550,782</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	580,000	106,592	-	473,408	18.4%
Expenditures	580,000	106,592	-	473,408	18.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,917,387	985,526	-	1,931,861	33.8%
Expenditures	2,942,939	472,058	346,981	2,123,900	27.8%
<i>Revenue Less Expenditures</i>	(25,552)	513,469	(346,981)	(192,039)	
SOLID WASTE PROGRAM					
Revenue	16,874,282	4,313,404	-	12,560,878	25.6%
Expenditures	16,962,377	3,974,941	265,309	12,722,126	25.0%
<i>Revenue Less Expenditures</i>	(88,095)	338,463	(265,309)	(161,248)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,042,611	415,090	-	2,627,522	13.6%
Expenditures	3,042,611	170,970	533,407	2,338,234	23.2%
<i>Revenue Less Expenditures</i>	-	244,120	(533,407)	289,287	
COUNTY LIBRARY					
Revenue	1,600,867	285,959	-	1,314,908	17.9%
Expenditures	1,823,036	417,040	24,503	1,381,493	24.2%
<i>Revenue Less Expenditures</i>	(222,169)	(131,081)	(24,503)	(66,585)	
STREETS FUND					
Revenue	23,412,392	2,333,879	-	21,078,513	10.0%
Expenditures	27,999,159	2,528,884	5,513,364	19,956,910	28.7%
<i>Revenue Less Expenditures</i>	(4,586,767)	(195,006)	(5,513,364)	1,121,603	
MEASURE "D"					
Revenue	5,070,000	788,429	-	4,281,571	15.6%
Expenditures	8,002,263	953,471	3,786,313	3,262,479	59.2%
<i>Revenue Less Expenditures</i>	(2,932,263)	(165,042)	(3,786,313)	1,019,092	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)
WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	27,500,000	8,901,637	-	18,598,363	32.4%	7,743,240
Service Charges	489,600	154,158	-	335,442	31.5%	153,306
Cater JPA Treatment Charges	1,650,000	620,243	-	1,029,757	37.6%	425,257
Investment Income	1,095,000	387,063	-	707,937	35.3%	258,564
Grants	19,125	-	-	19,125	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	479,266	11,813	-	467,453	2.5%	7,684
TOTAL REVENUES	31,250,991	10,074,914	-	21,176,077	32.2%	8,588,051
EXPENSES						
Salaries & Benefits	6,969,059	1,488,481	-	5,480,578	21.4%	1,348,403
Materials, Supplies & Services	7,199,249	1,464,299	1,759,789	3,975,161	44.8%	1,523,315
Special Projects	244,530	17,245	72,584	154,701	36.7%	2,992
Water Purchases	7,604,071	1,757,906	-	5,846,165	23.1%	1,693,583
Debt Service	4,743,896	1,435,930	-	3,307,966	30.3%	1,409,692
Capital Outlay Transfers	6,428,452	1,686,765	-	4,741,687	26.2%	673,568
Equipment	174,529	4,611	4,089	165,828	5.0%	4,570
Capitalized Fixed Assets	143,460	2,250	20,413	120,797	15.8%	24,501
Other	-	238	-	(238)	100.0%	431
Appropriated Reserve	113,218	-	-	113,218	0.0%	-
TOTAL EXPENSES	33,620,463	7,857,725	1,856,875	23,905,863	28.9%	6,681,054

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	12,500,000	3,412,552	-	9,087,448	27.3%	3,110,055
Fees	500,500	217,594	-	282,906	43.5%	220,097
Investment Income	525,000	151,202	-	373,798	28.8%	130,552
Miscellaneous	25,000	3,339	-	21,661	13.4%	3,771
TOTAL REVENUES	13,550,500	3,784,687	-	9,765,813	27.9%	3,464,475
EXPENSES						
Salaries & Benefits	4,697,383	1,052,934	-	3,644,449	22.4%	963,245
Materials, Supplies & Services	5,912,051	1,117,640	1,433,759	3,360,652	43.2%	904,668
Special Projects	306,367	121,639	45,367	139,361	54.5%	15,512
Debt Service	1,354,108	1,000	-	1,353,108	0.1%	1,000
Capital Outlay Transfers	2,045,464	563,464	-	1,482,000	27.5%	300,670
Equipment	47,853	20,636	3,584	23,634	50.6%	1,287
Capitalized Fixed Assets	85,815	-	4,669	81,145	5.4%	660
Appropriated Reserve	134,116	-	-	134,116	0.0%	-
TOTAL EXPENSES	14,583,156	2,877,312	1,487,378	10,218,465	29.9%	2,187,043

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	850,000	207,669	-	642,331	24.4%	205,106
Parking Fees	6,125,000	1,402,048	-	4,722,952	22.9%	1,396,580
Investment Income	250,000	92,358	-	157,642	36.9%	63,636
Miscellaneous	15,000	1,144	-	13,856	7.6%	13,179
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
TOTAL REVENUES	7,276,420	1,739,639	-	5,536,781	23.9%	1,678,500
EXPENSES						
Salaries & Benefits	3,445,876	761,831	-	2,684,045	22.1%	739,587
Materials, Supplies & Services	1,977,205	429,805	155,408	1,391,993	29.6%	324,166
Special Projects	922,785	249,333	646,452	27,000	97.1%	163,081
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	-	2,800	38,446	6.8%	-
Capitalized Fixed Assets	3,759,443	78,911	431,180	3,249,353	13.6%	104,738
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	10,216,079	1,529,403	1,235,839	7,450,837	27.1%	1,331,572

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,979,900	1,026,123	-	2,953,777	25.8%	1,019,720
Leases - Terminal	5,159,650	1,236,700	-	3,922,951	24.0%	1,162,616
Leases - Non-Commerical Aviation	1,251,941	315,635	-	936,306	25.2%	320,250
Leases - Commerical Aviation	2,080,209	522,700	-	1,557,509	25.1%	488,398
Investment Income	580,318	139,519	-	440,799	24.0%	148,177
Miscellaneous	100,211	40,089	-	60,122	40.0%	57,990
TOTAL REVENUES	13,152,229	3,280,766	-	9,871,463	24.9%	3,197,151
EXPENSES						
Salaries & Benefits	4,587,401	1,002,308	-	3,585,093	21.8%	955,658
Materials, Supplies & Services	7,263,273	1,290,219	894,388	5,078,666	30.1%	1,245,276
Special Projects	639,823	41,033	-	598,790	6.4%	83,289
Transfers-Out	94,081	23,520	-	70,561	25.0%	-
Capital Outlay Transfers	2,698,842	1,551,342	-	1,147,500	57.5%	290,256
Equipment	137,577	44,426	8,796	84,355	38.7%	5,541
Capitalized Fixed Assets	152,895	-	112,895	40,000	73.8%	5,907
Appropriated Reserve	60,170	-	-	60,170	0.0%	-
TOTAL EXPENSES	15,634,062	3,952,849	1,016,079	10,665,134	31.8%	2,585,927

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
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For the Three Months Ended September 30, 2007 (25% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	2,026,900	550,683	-	1,476,217	27.2%	548,625
Investment Income	20,000	14,643	-	5,357	73.2%	10,486
Rents & Concessions	277,000	90,299	-	186,701	32.6%	83,282
Miscellaneous	100,000	1,704	-	98,296	1.7%	685
TOTAL REVENUES	2,423,900	657,329	-	1,766,572	27.1%	643,079
EXPENSES						
Salaries & Benefits	1,146,853	255,659	-	891,194	22.3%	252,116
Materials, Supplies & Services	712,357	176,360	159,099	376,899	47.1%	201,982
Special Projects	71,231	1,245	24,256	45,730	35.8%	848
Debt Service	183,477	152,560	-	30,917	83.1%	148,835
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	240	-	1,560	13.3%	1,804
Capitalized Fixed Assets	1,080,927	3,668	70,932	1,006,327	6.9%	48,646
TOTAL EXPENSES	3,201,062	594,148	254,287	2,352,627	26.5%	654,229

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INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,674,634	668,658	-	2,005,976	25.0%	621,182
Work Orders - Bldg Maint.	3,452,195	987,243	-	2,464,952	28.6%	718,178
Service Charges	1,748,397	437,099	-	1,311,298	25.0%	418,758
Miscellaneous	50,000	4,343	-	45,657	8.7%	63
TOTAL REVENUES	7,925,226	2,097,344	-	5,827,882	26.5%	1,758,181
EXPENSES						
Salaries & Benefits	4,336,163	909,495	-	3,426,668	21.0%	889,348
Materials, Supplies & Services	2,204,611	466,646	441,078	1,296,887	41.2%	391,046
Special Projects	1,210,123	203,806	725,058	281,258	76.8%	291,487
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	33,610	8,093	10,134	80.5%	3,198
Capitalized Fixed Assets	318,000	-	55,000	263,000	17.3%	-
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	8,133,123	1,615,947	1,229,229	5,287,947	35.0%	1,575,079

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VEHICLE CAPITAL FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,083,691	520,923	-	1,562,768	25.0%	498,449
Investment Income	165,000	69,898	-	95,102	42.4%	39,514
Rents & Concessions	268,240	67,060	-	201,180	25.0%	-
Miscellaneous	-	8,398	-	(8,398)	100.0%	20,698
TOTAL REVENUES	2,516,931	666,278	-	1,850,653	26.5%	558,661
EXPENSES						
Salaries & Benefits	120,441	23,651	-	96,790	19.6%	27,167
Materials, Supplies & Services	1,041	260	2,500	(1,719)	265.2%	329
Equipment	309,500	40,385	268,719	397	99.9%	-
Capitalized Fixed Assets	3,126,274	29,722	857,976	2,238,577	28.4%	243,658
TOTAL EXPENSES	3,557,256	94,017	1,129,194	2,334,045	34.4%	271,154

CITY OF SANTA BARBARA
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SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,140,159	785,040	-	2,355,119	25.0%	658,763
Workers' Compensation Premiums	2,241,057	560,264	-	1,680,793	25.0%	839,107
OSH Charges	256,804	63,462	-	193,342	24.7%	72,598
Investment Income	355,865	126,525	-	229,340	35.6%	94,619
Miscellaneous	-	25,034	-	(25,034)	100.0%	310
Accel - Return of Premium	-	-	-	-	100.0%	165,000
TOTAL REVENUES	5,993,885	1,560,325	-	4,433,560	26.0%	1,830,397
EXPENSES						
Salaries & Benefits	594,906	113,110	-	481,796	19.0%	114,030
Materials, Supplies & Services	6,277,517	1,154,720	383,240	4,739,557	24.5%	1,232,081
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	129
TOTAL EXPENSES	6,881,233	1,271,255	383,240	5,226,738	24.0%	1,346,240

*** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.*

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INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,445,086	611,272	-	1,833,814	25.0%	571,841
TOTAL REVENUES	2,445,086	611,272	-	1,833,814	25.0%	571,841
EXPENSES						
Salaries & Benefits	1,588,658	337,816	-	1,250,842	21.3%	295,213
Materials, Supplies & Services	671,414	125,183	137,413	408,818	39.1%	157,409
Special Projects	17,494	(14,591)	294	31,791	-81.7%	312
Equipment	318,018	147,212	85,782	85,024	73.3%	116,905
Capitalized Fixed Assets	-	321	-	(321)	100.0%	-
Appropriated Reserve	12,886	-	-	12,886	0.0%	-
TOTAL EXPENSES	2,608,470	595,941	223,489	1,789,040	31.4%	569,838

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WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,402,510	448,450	-	954,060	32.0%	392,169
Leases - Food Service	2,368,171	703,875	-	1,664,296	29.7%	702,554
Slip Rental Fees	3,466,049	866,180	-	2,599,869	25.0%	849,040
Visitors Fees	485,434	137,789	-	347,645	28.4%	133,563
Slip Transfer Fees	650,000	213,150	-	436,850	32.8%	209,225
Parking Revenue	1,557,489	557,850	-	999,639	35.8%	497,303
Wharf Parking	275,000	72,536	-	202,464	26.4%	70,528
Other Fees & Charges	360,819	89,890	-	270,929	24.9%	99,611
Investment Income	291,648	126,946	-	164,702	43.5%	115,357
Rents & Concessions	259,470	68,695	-	190,775	26.5%	65,269
Miscellaneous	239,185	18,841	-	220,344	7.9%	24,098
TOTAL REVENUES	11,355,775	3,304,200	-	8,051,575	29.1%	3,158,716
EXPENSES						
Salaries & Benefits	5,191,879	1,170,002	-	4,021,877	22.5%	1,174,129
Materials, Supplies & Services	3,773,917	780,009	774,674	2,219,234	41.2%	657,745
Special Projects	38,830	3,166	35,664	-	100.0%	6,656
Debt Service	1,599,916	123,503	-	1,476,413	7.7%	61,752
Capital Outlay Transfers	3,039,803	771,053	-	2,268,750	25.4%	389,344
Equipment	227,833	36,178	68,117	123,538	45.8%	9,973
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	14,022,177	2,883,910	878,455	10,259,812	26.8%	2,299,599

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.